PARISH OF ST. HELENA, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of St. Helena is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	9,013	2,683,516
1960	9,162	3,257,022
1970	9,937	3,644,637
1980	9,827	4,205,900
1990	9,874	4,219,973
1991	9,912	4,251,560
1992	10,039	4,287,195
1993	9,886	4,295,477
1994	9,923	4,315,085
1995	9,906	4,339,352
1996	9,672	4,350,579
1997	9,715	4,351,769
1998	9,576	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of St. Helena are as follows:

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YEAR	GREENSBURG	MONTPELIER
1960	512	197
1970	652	211
1980	662	219
1990	583	247
1991	585	248
1992	585	249
1993	648	256
1994	648	259
1995	637	260
1996	649	268
1997	658	271
1998	682	272

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$8,936	\$14,281	\$18,666
1991	\$9,743	\$15,079	\$19,201
1992	\$10,682	\$15,817	\$20,137
1993	\$12,238	\$17,133	\$21,220
1994	\$13,341	\$18,086	\$22,056
1995	\$13,526	\$18,826	\$23,059
1996	\$14,242	\$19,609	\$24,164
1997	\$14,744	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in St. Helena Parish were as follows:

(In Thousands)

	Total Retail					
Year	Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$8,156	\$3,925	\$213	\$601	\$136	\$501
1992	\$9,179	\$4,144	\$224	\$730	\$182	\$629
1993	\$9,683	\$4,442	\$236	\$793	\$190	\$750
1994	\$15,628	\$7,102	\$2,725	\$381	\$319	\$2,418
1995	\$13,155	\$5,905	\$1,335	\$386	\$322	\$2,254
1996	\$12,082	\$5,496	\$1,200	\$350	\$290	\$2,110
1997	\$12,052	\$5,564	\$1,138	\$368	\$331	\$1,885

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

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SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of St. Helena as of 12/31/98.

	Parish-		Total		Total	
	Wide	Municipal	Local	State	Sales	
Entity/Area	Tax	Tax	Tax	Tax	Tax	
ST. HELENA PARISH	4		4	4	8	
GREENSBURG	4	1	5	4	9	

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

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(In	Thousands)	

Month	1994	1995	1996	1997	1998
January	\$2,806	\$4,066	\$4,035	\$2,798	\$4,176
February	\$2,782	\$2,441	\$2,986	\$2,691	\$3,858
March	\$2,351	\$2,422	\$4,630	\$3,671	\$4,728
April	\$3,021	\$2,730	\$3,518	\$3,304	\$4,963
May	\$2,360	\$2,624	\$2,701	\$2,857	\$3,997
June	\$2,408	\$2,889	\$3,947	\$3,801	\$5,807
July	\$2,861	\$3,914	\$2,953	\$3,118	\$4,242
August	\$3,083	\$3,606	\$3,904	\$3,530	\$4,716
September	\$2,953	\$3,122	\$3,554	\$4,753	\$4,686
October	\$4,469	\$3,803	\$2,896	\$4,265	\$4,798
November	\$2,707	\$2,960	\$2,875	\$4,088	\$4,800
December	\$2,343	\$2,648	\$4,263	\$4,642	\$3,818
Annual Total	\$34,145	\$37,226	\$42,261	\$43,519	\$54,590

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of St. Helena is as follows:

	Taxable Assessed	Homestead	Total Assessed
Year	Valuation	Exemptions	Valuation
1990	\$20,911,880	\$9,699,240	\$30,611,120
1991	\$21,883,800	\$10,239,900	\$32,123,700
1992	\$22,442,820	\$10,257,960	\$32,700,780
1993	\$23,362,420	\$10,416,740	\$33,779,160
1994	\$23,038,860	\$10,584,180	\$33,623,040
1995	\$22,507,210	\$10,806,440	\$33,313,650
1996	\$26,464,340	\$11,748,230	\$38,212,570
1997	\$26,444,360	\$11,846,620	\$38,290,980
1998	\$26,096,120	\$11,920,800	\$38,016,920

Source: St. Helena Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
<u>Year</u>	Real Estate	Property	Public Service
1990	\$14,497,220	\$2,554,360	\$13,559,540
1991	\$15,210,180	\$3,017,280	\$13,896,240
1992	\$15,206,530	\$3,558,270	\$13,935,980
1993	\$15,998,320	\$3,939,130	\$13,841,710
1994	\$15,500,060	\$4,738,590	\$13,384,390
1995	\$15,720,130	\$4,104,900	\$13,488,620
1996	\$19,101,410	\$4,365,260	\$14,745,900
1997	\$19,222,780	\$3,970,800	\$15,097,400
1998	\$19,707,120	\$3,636,560	\$14,673,240

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of St. Helena follows:

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Year	Millage
1990	78.09
1991	76.59
1992	74.29
1993	74.29
1994	74.29
1995	74.56
1996	82.02
1997	87.23
1998	87.66

Sources: Louisiana Tax Commission and St. Helena Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of St. Helena in 1997 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. TRANSCONTINENTAL GAS PIPELINE	\$3,013,480
2. FLORIDA GAS TRANSMISSION CO	\$2,118,910
3. DIXIE ELECTRIC MEMBERSHIP	\$1,899,590
4. CENTURY TELEPHONE OF EAST LA	\$1,878,510
5. DENKMANN ASSOC	\$1,640,440
6. ENTERGY GULF STATES	\$1,596,800
7. CAPLINE SYSTEMS	\$1,298,200
8. WEYERHAEUSER CO	\$829,000
9. BANK OF GREENSBURG	\$846,560
10. COLONIAL PIPELINE	\$766,550

Source: St. Helena Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the St. Helena Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	1,662	1,555	1,464	1,467
AVERAGE DAILY MEMBERSHIP	1,777	1,668	1,572	1,579
PUBLIC	1,940	1,675	1,615	1,594

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the St. Helena Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$22,216	\$22,283	\$25,067	\$28,241
CURRENT EXPEN PER STUDENT	\$4,263	\$4,423	\$4,861	\$5,313
CAPITAL OUTLAY	\$69,205	\$128,529	\$166,422	\$421,598
DEBT SERVICE	\$18,510	\$7,695	\$8,125	\$12,204
CURRENT EXPENDITURES	\$7,575,221	\$7,112,265	\$7,251,415	\$8,234,455

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Source: Louisiana Department of Education.